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The Commonwealth of Massachusetts

PUBLIC DOCUMENT #6

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF THE STATE AUDITOR
ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1975

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*From the Office of
State Auditor Thaddeus Buczyko*



PUBLIC DOCUMENT #6

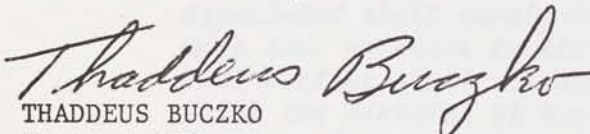
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I. FOREWORD

This annual report, showing the State agencies, the Authorities and certain Federal projects audited and the business schools approved by the Department of the State Auditor of the Commonwealth of Massachusetts, covers the period from July 1, 1974 through June 30, 1975. It is issued in compliance with Section 12 of Chapter 11 of the General Laws, as amended.


THADDEUS BUCZKO
State Auditor

II. INTRODUCTION

The election of an auditor is provided for by Article XVII of the Articles of Amendment to the Constitution of the Commonwealth of Massachusetts.

The Department of the State Auditor operates under the authority granted by Chapter 11 of the General Laws, as amended. Section 12 of said Chapter 11 states, in part, as follows:

"Section 12. The department of the state auditor shall make an audit as often as the state auditor determines it necessary, but in no event less than once in every two years of the accounts of all departments, offices, commissions, institutions, and activities of the commonwealth, including those of districts and authorities created by the general court, and including those of the income tax division of the department of corporations and taxation, and for said purpose the authorized officers and employees of said department of the state auditor shall have access to such accounts at reasonable times and said department may require the production of books, documents and vouchers, except tax returns, relating to any matter within the scope of such audit. The state auditor shall annually reconcile the income and balance the cash of all agencies that receive revenue. The accounts of the last named department shall be subject at any time to such examination as the governor and council or the general court may order. Said department shall comply with any written regulations, consistent with law, relative to its duties made by the governor and council. This section shall not apply to the accounts of state officers which the director of accounts of the department of corporations and taxation is required by law to examine. The department of the state auditor shall, in any audit of the department of public welfare or any agency thereof, refer to the fraudulent claims commission any case coming to its attention in the course of such audit which appears to involve fraud. In any such audit the department of the state auditor is hereby authorized to examine the records of vendors to verify bills submitted to the department of public welfare to the extent necessary to determine the propriety and accuracy of their charges against the commonwealth. The department of the state auditor shall keep no books or records except records of audits made by it and its annual report shall relate only to such audits. The examination of the accounts of districts and authorities required by this section shall be made in addition to any audit required by the law creating such district or authority."

The Department of the State Auditor is comprised of four divisions and a licensing of private business schools section.

All requirements of the law relating to the duties and functions of the State Auditor have been carefully complied with for the fiscal year ending June 30, 1975.

III. STATUTORY BACKGROUND

<u>General Law</u>		<u>Most Recent Amendment</u>	
<u>Chapt.</u>	<u>Sect.</u>	<u>Year</u>	<u>Chapt.</u>

11 6 1973 542

12 1975 270

Organized employees into four divisions by adding the Division of Contracts and the Division of Federal Audits.
Jurisdiction:

- (1) All departments, offices, commissions, institutions, and activities of the Commonwealth.
- (2) Districts and Authorities created by General Court.
- (3) Does not include accounts of state officers in jurisdiction of the Director of Accounts of the Department of Corporations & Taxation.
- (4) Providers of Goods and Services for Maintenance of the Department of Public Welfare Programs.

Duties:

- (1) Annual Reconciliation of income and balance of cash of all agencies that receive revenue.
- (2) An audit of all agencies under its jurisdiction at least once biennially except (1) above.
- (3) Serves as Auditor of Accounts and as overseer for the Commonwealth (352 Mass. 617).

15 29 1964 737,1

Jurisdiction:

- (1) All regional community colleges.

Duties:

- (1) Annual audit of all accounts, under direction of board, of all property or funds received, held or disbursed under any provision of Sec. 33.
- (2) Sec. 33
 - a. Special trust funds
 - b. Grants or devises of land
 - c. Gifts or bequests of Personal Property
 - d. Federal Grants
 - e. Agreements and Contracts with Federal, State and Local Governments, other schools and universities to promote objectives of regional community colleges.
 - f. Self amortizing projects and self supporting activities

15 37 1964 737,1

Jurisdiction:

- (1) All Regional Community Colleges

Duties:

- (1) Annual audit of student activity fees.

<u>General Law</u>		<u>Most Recent Amendment</u>	
<u>Chapt.</u>	<u>Sect.</u>	<u>Year</u>	<u>Chapt.</u>

40D 18 1967 772,1

Jurisdiction:

(1) Industrial Development Financing Authorities

Duties:

(1) Auditing service to Authority

(2) Overseer for the Commonwealth

40E 19 1974 858,19

Jurisdiction:

(1) Massachusetts Industrial Development Authority

Duties:

(1) Annual audit as a service to the Authority

(2) Annual audit as an overseer for the Commonwealth

73 10 1964 561,12

Jurisdiction:

Twelve (12) State Colleges

(1) Annual audit of all accounts under direction of Board of Trustees of all property or funds received, held or disbursed under any provision of section 14.

(2) Sec. 14.

a. Special Trust Funds

b. Grants or Devises of Land

c. Gifts or Bequests of Personal Property

d. Federal Grants

e. Agreement and contracts with Federal, State, and Local governments to promote objectives of the state colleges

f. Self amortizing projects and self supporting activities

74 42H 1963 696,2

Jurisdiction:

(1) Bradford Durfee College of Technology

(2) New Bedford Institute of Technology

Duties:

(1) Annual Audit of all the accounts of the college and institute, under the direction of board of trustees of all property or funds received, held or disbursed under any provisions of section 42 L.

(2) Sec. 42 L.

a. Special Trust Funds

b. Grants or Devises of Land

c. Gifts or Bequests of Personal Property

d. Federal Grants

e. Agreement and contracts with Federal, State and Local governments to promote objectives of the state colleges.

f. Self amortizing projects and self supporting activities

<u>General Law</u>		<u>Most Recent Amendment</u>	
<u>Chapt.</u>	<u>Sect.</u>	<u>Year</u>	<u>Chapt.</u>

74 46B 1962 258

Jurisdiction:

- (1) Research Foundation of the Bradford Durfee College of Technology.
- (2) Research Foundation of the New Bedford Institute of Technology.

Duties:

- (1) Annual audit of activities of the Research Foundation of the Bradford Durfee College of Technology.
- (2) Annual audit of activities of the Research Foundation of the New Bedford Institute of Technology.

75 6 1962 648,1

Jurisdiction:

University of Massachusetts, Amherst, Worcester, Boston

Duties:

- (1) An Annual audit of all accounts of the University under the direction of the trustees, including the accounts of all property received, held, or disbursed under provisions of Sec. 11.
- (2) Sec. 11
 - a. Special trust funds
 - b. Grants or devises of land
 - c. Gifts or bequests of personal property
 - d. Federal Grants
 - e. Agreements and Contracts with Federal, State and Local governments, other schools and universities to promote objectives of regional community colleges.
 - f. Self amortizing projects and self supporting activities.

75A 4 1973 1175,7

Jurisdiction:

University of Lowell

Duties:

- (1) Annual audit of all accounts of the University under the direction of the trustees, including the accounts of all the properties of funds received, held, or disbursed by the trustees under any provision of law.

<u>General Law</u>		<u>Most Recent Amendment</u>	
<u>Chapt.</u>	<u>Sect.</u>	<u>Year</u>	<u>Chapt.</u>

75B 4

Jurisdiction:

Southeastern Massachusetts University

Duties:

(1) Annual audit of all accounts of the University under the direction of the trustees, including the accounts of all property or funds received, held, or disbursed by the trustees under any provision of Section 3.

(2) Section 8

- a. Special trust funds
- b. Grants or devises of land
- c. Gifts or bequests of personal property
- d. Federal Grants
- e. Agreements and Contracts with Federal, State and Local Governments, other schools and universities to promote objectives of regional community colleges
- f. Self amortizing projects and self supporting activities

75D 3 1974 674

Jurisdiction:

Licensure of Private Schools such as

1. Schools of Business Administration
2. Accounting schools
3. Data Processing schools
4. Secretarial schools
5. Marketing (Sales)
6. Schools for Social Skills, Habits or Customs
7. Schools for medical assistants
8. Schools for dental assistants
9. Schools for nursing assistants
10. Schools for tractor-trailer operating skills
11. Any other private school not regulated by an agency of the Commonwealth

Duties:

- (1) Solicitation of financial information including but not limited to:
 - a. Ownership and organization of school
 - b. Financial condition of school
 - c. Form and content of the student enrollment agreement being used
- (2) Investigate to ascertain if applicant is financially qualified to operate school.
- (3) Certify to Commissioner of Education the financial eligibility of applicant for a license.
- (4) Annual reinvestigations for renewal.
- (5) State reason for denial or approval for applicants found not financially responsible.

General Law		Most Recent Amendment	
Chapt.	Sect.	Year	Chapt.
161B	12	1973	1141,1

Duties Cont.

- (2) Annual report to Secretary, Governor and General Court.
- (3) To call on other state agencies for information.
- (4) Hire employees as is necessary to carry out duties.
- (5) Bill each authority.

IV. DIVISION OF STATE AUDITS

The Division of State Audits makes careful annual audits of the accounts of all departments, offices, commissions, institutions and activities of the Commonwealth. In addition, the Division makes special cash audits at the request of State agency heads in order to provide an orderly change-over in the custodianship of funds from one State employee to another.

Funds and property administered by agencies of the Commonwealth amount to several billions of dollars and consist principally of assets belonging to the Commonwealth; however, substantial amounts of Federal grants and trust funds are also administered by various Commonwealth agencies. Through the years, there has been a consistent growth of funds and property in all three categories. Also the Legislature has expanded on-going programs considerably and has established new State agencies to administer new programs. As a result, the audit responsibility of the Division of State Audits has grown considerably through the years.

New Audits: During the fiscal year, initial audits of the following agencies were completed:

Department of Correction

Pre-Release Center at Shirley

Executive Office of Human Services

Health Facilities Appeals Board

Legislature

Joint Commission on Federal Base Conversion

Massachusetts Board of Regional Community Colleges

Bunker Hill Community College
Roxbury Community College

Department of Mental Health

Brockton Multi Service Health Center

Gardner-Athol Mental Health Center
Mental Health Legal Advisors Committee
Northampton Center for Children and Families
Worcester Regional Center at Shrewsbury

Department of the State Secretary

Office of Campaign and Political Finances

During the fiscal year, a total of 333 State accounts were audited,
including 322 regular audits and 11 new audits.

State Audits for 1975 Fiscal Year

<u>Department or Institution</u>	<u>From</u>	<u>Audit Period</u>	<u>To</u>	<u>Report Number</u>
Governor and Council:				
Advisory Council on Home and Family	Dec. 14, 1973	Jan. 10, 1975		75-7-S-10
Alcoholic Beverages Control Commission	Sept. 10, 1973	July 2, 1974		75-6-S-11
American and Canadian French Cultural Exchange Commission	Oct. 23, 1973	Nov. 22, 1974		75-7-S-12
Armory Commission	Nov. 26, 1973	Aug. 29, 1974		75-5-S-13
Art Commission for the Commonwealth	Nov. 5, 1973	Nov. 25, 1974		75-7-S-14
Boxers' Fund Board	July 2, 1973	Oct. 4, 1974		75-5-S-15
Civil Defense Agency	Oct. 25, 1973	Oct. 17, 1974		75-2-S-16
Commission on Employment of the Handicapped	Feb. 22, 1974	Apr. 17, 1975		75-7-S-17
Commissioner of Veterans' Services	Oct. 3, 1973	July 29, 1974		75-6-S-18
Committee on Criminal Justice	Mar. 7, 1974	Dec. 23, 1974		75-7-S-19
Committee to Keep Massachusetts Beautiful	Jan. 7, 1974	Dec. 17, 1974		75-7-S-20
Contributory Retirement Appeal Board	Dec. 27, 1973	Jan. 27, 1975		75-7-S-22
Education Compact Council of Massachusetts	Feb. 25, 1974	Apr. 22, 1975		75-7-S-35
Executive Office for Administration and Finance:				
Board of Economic Advisors	Oct. 23, 1973	Sept. 12, 1974		75-6-S-23
Bureau of Welfare Auditing	May 28, 1974	May 1, 1975		75-6-S-31
Central Services Division:				
Bureau of Administrative Services	Aug. 9, 1973	Oct. 15, 1974		75-6-S-24
Bureau of State Buildings	Mar. 4, 1974	Dec. 2, 1974		75-6-S-26
Comptroller's Division	July 1, 1973	June 30, 1974		75-6-S-28
Criminal History Systems Board	Mar. 7, 1974	Dec. 23, 1974		75-7-S-857
Fiscal Affairs Division	Aug. 20, 1973	Oct. 29, 1974		75-6-S-30
Personnel Appeals Board	Feb. 26, 1974	Dec. 4, 1974		75-6-S-32
Governor's Highway Safety Bureau	Nov. 19, 1973	Sept. 30, 1974		75-7-S-38
Office of the Commissioner	Sept. 21, 1973	Jan. 6, 1975		75-6-S-27
Purchasing Agent's Division	Dec. 3, 1973	Sept. 4, 1974		75-6-S-33
Rate Setting Commission	May 22, 1974	Mar. 21, 1975		75-6-S-34
Executive Office of Communities and Development	Oct. 6, 1973	Aug. 5, 1974		75-6-S-1
Executive Office of Consumer Affairs	Apr. 10, 1974	Jan. 13, 1975		75-6-S-2
Community Antenna Television Commission	Feb. 21, 1974	Sept. 13, 1974		75-7-S-836
Consumer's Council	Jan. 8, 1974	Jan. 16, 1975		75-7-S-21
Executive Office of Educational Affairs	Feb. 25, 1974	Oct. 23, 1974		75-5-S-3
Executive Office of Environmental Affairs	Nov. 26, 1973	Jan. 13, 1975		75-6-S-5
Executive Office of Human Services	May 13, 1974	Feb. 6, 1975		75-7-S-6
Health Facilities Appeals Board	July 1, 1973	Apr. 24, 1975		75-7-S-829
Office for Children	Feb. 1, 1974	Feb. 3, 1975		75-7-S-837
Executive Office of Manpower Affairs	Feb. 19, 1974	May 6, 1975		75-7-S-7
Executive Office of Public Safety	Oct. 31, 1973	Sept. 23, 1974		75-7-S-8

Department or Institution	Audit Period		Report Number	
	From	To		
Governor and Council (Continued):				
Executive Office of Transportation and Construction	Apr. 10, 1974	Oct. 31, 1974	75-7-S-9	
Bureau of Building Construction	Nov. 6, 1973	Aug. 26, 1974	75-6-S-25	
Finance Advisory Board	Oct. 30, 1974	Nov. 25, 1974	75-7-S-29	
Flood Relief Board	Jan. 17, 1974	Jan. 28, 1975	75-7-S-36	
George Fingold Library	June 10, 1974	Apr. 16, 1975	75-7-S-37	
Governor's Highway Safety Committee	Dec. 12, 1973	Dec. 19, 1974	75-7-S-39	
Group Insurance Commission	May 1, 1974	May 1, 1975	75-6-S-40	
Health and Welfare Commission	Mar. 6, 1974	Mar. 5, 1975	75-7-S-42	
Massachusetts Aeronautics Commission	Jan. 7, 1974	Mar. 3, 1975	75-4-S-44	
Massachusetts Advisory Council on Vocational-Technical Education	Mar. 21, 1974	June 9, 1975	75-7-S-43	
Massachusetts Commission Against Discrimination	July 12, 1973	July 17, 1974	75-7-S-45	
Massachusetts Commission for the Blind:				
Bureau of:				
Individual Services	Apr. 18, 1974	May 1, 1975	75-7-S-46	
Industrial Aid and Workshops	Apr. 18, 1974	May 1, 1975	75-7-S-47	
Medical Care	Apr. 18, 1974	May 1, 1975	75-7-S-48	
Rehabilitation	Apr. 18, 1974	May 1, 1975	75-7-S-49	
Research	Apr. 18, 1974	May 1, 1975	75-7-S-50	
Office of the Commissioner	Apr. 18, 1974	May 1, 1975	75-7-S-51	
Massachusetts Educational Communications Commission	Nov. 7, 1973	Nov. 25, 1974	75-7-S-52	
Massachusetts Police Training Council	Mar. 11, 1974	June 18, 1975	75-7-S-53	
Massachusetts Rehabilitation Commission	Oct. 9, 1973	Aug. 19, 1974	75-7-S-54	
Division of Disability Adjudication	Oct. 9, 1973	Aug. 19, 1974	75-7-S-55	
Military Division of the Executive Department	Nov. 26, 1973	Aug. 21, 1974	75-5-S-57	
Milk Regulation Board	Aug. 29, 1973	Oct. 25, 1974	75-7-S-58	
Mobile Homes Commission	Nov. 26, 1973	Nov. 26, 1974	75-7-S-59	
New England Board of Higher Education	Sept. 10, 1973	Aug. 31, 1974	75-2-S-60	
New England Regional Commission	Mar. 19, 1974	May 12, 1974	75-7-S-61	
Old State House	Feb. 20, 1974	Nov. 22, 1974	75-7-S-62	
Rate Setting Commission	May 22, 1974	Mar. 31, 1975	75-6-S-34	
Retirement Law Commission	Nov. 28, 1973	Sept. 4, 1974	75-7-S-63	
Secretary of Elder Affairs:				
Dept. of Elder Affairs	Apr. 3, 1974	Feb. 12, 1975	75-6-S-4	
Soldiers' Home in Holyoke	Oct. 29, 1973	Sept. 16, 1974	75-1-S-64	
Soldiers' Home in Massachusetts	Dec. 26, 1973	Apr. 28, 1975	75-4-S-65	
Special Military Reservation Commission	Nov. 26, 1973	Aug. 21, 1974	75-5-S-66	
State Council on Juvenile Behavior	Mar. 1, 1974	Apr. 23, 1975	75-7-S-67	
State Racing Commission	Nov. 12, 1973	Sept. 10, 1974	75-5-S-68	
Vehicle Equipment Safety Commission	July 1, 1973	June 30, 1974	75-7-S-69	
Weather Amendment Board	Oct. 31, 1973	Dec. 18, 1974	75-7-S-70	
World War II Memorial Commission	Apr. 24, 1974	Mar. 18, 1975	75-3-S-71	
Department of Agriculture:				
Administrative Section	July 17, 1973	July 8, 1974	75-7-S-91	
Division of:				
Animal Health	July 31, 1973	July 8, 1974	75-7-S-92	

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>	
	<u>From</u>	<u>To</u>		
Department of Agriculture (Continued):				
Dairying and Animal Husbandry	July 17, 1973	July 8, 1974	75-7-S-93	
Fairs	July 17, 1973	July 8, 1974	75-7-S-94	
Markets	July 17, 1973	July 8, 1974	75-7-S-95	
Plant Pest Control	July 17, 1973	July 8, 1974	75-7-S-96	
Poultry and Poultry Products	July 17, 1973	July 8, 1974	75-7-S-97	
Milk Control Commission	July 23, 1973	July 8, 1974	75-7-S-98	
State Reclamation Board	Aug. 16, 1973	July 8, 1974	75-7-S-99	
Department of the Attorney General:				
Commissioners on Uniform State Laws	Feb. 11, 1974	Oct. 2, 1974	75-7-S-72	
Obscene Literature Control Commission	Feb. 21, 1974	Mar. 3, 1975	75-7-S-73	
	Nov. 8, 1973	Nov. 22, 1974	75-7-S-75	
Department of Banking and Insurance:				
Division of:				
Banks and Loan Agencies	Mar. 20, 1974	Feb. 10, 1975	75-6-S-100	
Insurance	July 17, 1973	Oct. 1, 1974	75-6-S-101	
Savings Bank Life Insurance	Jan. 10, 1974	Oct. 3, 1974	75-7-S-102	
Division of Civil Service	Apr. 22, 1974	Feb. 6, 1975	75-6-S-104	
Division of Registration:	Nov. 19, 1973	July 1, 1974	75-6-S-105	
Registration, Certification, Examining Boards and State Examiners of:				
Architects	Nov. 19, 1973	Nov. 13, 1974	75-6-S-106	
Barbers	May 10, 1974	May 21, 1975	75-6-S-107	
Chiropractors	Oct. 25, 1973	Dec. 9, 1974	75-6-S-108	
Dental Examiners	Sept. 27, 1973	Sept. 23, 1974	75-6-S-109	
Dispensing Opticians	Oct. 9, 1973	Oct. 9, 1974	75-6-S-110	
Electricians	Dec. 3, 1973	Mar. 31, 1975	75-6-S-111	
Electrologists	Oct. 16, 1973	Oct. 24, 1974	75-6-S-112	
Embalming and Funeral Directing	Nov. 12, 1973	Oct. 24, 1974	75-6-S-113	
Hairdressers	Feb. 27, 1974	Apr. 25, 1975	75-6-S-114	
Health Officers	Nov. 5, 1973	Nov. 27, 1974	75-6-S-115	
Landscape Architects	Oct. 31, 1973	Nov. 14, 1974	75-6-S-116	
Medicine	Sept. 12, 1973	Nov. 6, 1974	75-6-S-117	
Nursing	Oct. 9, 1973	Feb. 7, 1975	75-6-S-118	
Nursing Home Administrators	Oct. 15, 1973	Oct. 9, 1974	75-6-S-119	
Operators of Drinking Water Supply Facilities	Oct. 24, 1973	Nov. 5, 1974	75-6-S-120	
Operators of Waste Water Treatment Facilities	Nov. 6, 1973	Dec. 17, 1974	75-6-S-121	
Optometry	Oct. 29, 1973	Nov. 1, 1974	75-6-S-122	
Pharmacy	Sept. 24, 1973	Oct. 11, 1974	75-6-S-123	
Plumbers	Nov. 28, 1973	Sept. 6, 1974	75-6-S-124	
Podiatry	Aug. 27, 1973	Aug. 28, 1974	75-6-S-125	
Professional Engineers and of Land Surveyors	Dec. 14, 1973	May 19, 1975	75-6-S-126	
Psychologists	Oct. 15, 1973	Oct. 9, 1974	75-6-S-127	
Public Accountancy	Jan. 2, 1974	Apr. 29, 1974	75-6-S-128	

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Division of Registration (Continued):			
Radio and Television Technicians	Jan. 2, 1974	Dec. 30, 1974	75-6-S-129
Real Estate Brokers and Salesmen	Jan. 23, 1974	Apr. 25, 1975	75-6-S-130
Sanitarians	Sept. 11, 1973	Sept. 12, 1974	75-6-S-131
Veterinary Medicine	Sept. 11, 1973	Sept. 25, 1974	75-6-S-132
Department of Commerce and Development:			
Division of:			
Economic Development	Feb. 19, 1974	Jan. 22, 1975	75-6-S-133
Tourism	Feb. 19, 1974	Jan. 22, 1975	75-6-S-134
Massachusetts Science and Technology Foundation	Feb. 19, 1974	Jan. 22, 1975	75-6-S-135
	Apr. 10, 1974	June 9, 1975	75-4-S-136
Department of Community Affairs:			
Administrative Section	Apr. 11, 1974	Mar. 18, 1975	75-6-S-137
Division of:			
Community Development	Apr. 11, 1974	Mar. 18, 1975	75-6-S-138
Community Services	Apr. 11, 1974	Mar. 18, 1975	75-6-S-139
Social and Economic Opportunity	Apr. 11, 1974	Mar. 18, 1975	75-6-S-140
State Building Code Commission	Apr. 11, 1974	Mar. 18, 1975	75-6-S-839
Department of Corporations and Taxation:			
Appellate Tax Board	Nov. 1, 1973	Jan. 2, 1975	75-6-S-142
Bureau of Accounts in the Division of Local Finances	Mar. 25, 1974	Jan. 13, 1974	75-6-S-143
	Jan. 16, 1974	Dec. 9, 1974	75-6-S-144
Department of Correction:			
Massachusetts Correctional Institution at:	Apr. 29, 1974	Apr. 1, 1975	75-6-S-145
Bridgewater	Jan. 21, 1974	Dec. 17, 1974	75-3-S-146
Concord	July 11, 1973	July 16, 1974	75-6-S-147
Framingham	Oct. 10, 1973	Oct. 29, 1974	75-2-S-148
Monroe	Apr. 29, 1974	May 8, 1975	75-1-S-149
Norfolk	Nov. 1, 1973	Oct. 22, 1974	75-3-S-150
Plymouth	Jan. 21, 1974	Jan. 9, 1975	75-3-S-151
Walpole	July 5, 1973	July 15, 1974	75-3-S-152
Warwick	May 13, 1974	May 19, 1975	75-1-S-153
Parole Board	Jan. 28, 1974	Dec. 18, 1974	75-6-S-164
Pre-Release Center at Shirley	Oct. 16, 1972	Sept. 11, 1974	75-2-S-856
Pre-Release Guidance Center, Boston	June 6, 1974	Apr. 22, 1975	75-5-S-835
Receptions Diagnostic Center, Norfolk	Jan. 2, 1974	Jan. 2, 1975	75-3-S-155
Department of Education:			
Advisory Council on Education	July 10, 1973	Dec. 2, 1974	75-5-S-156
Board of Education and Commissioner's Office	Aug. 13, 1973	Oct. 29, 1974	75-5-S-157
Board of Higher Education	Dec. 12, 1973	Oct. 23, 1974	75-5-S-158
Bureau of Library Extension	Nov. 13, 1973	Oct. 21, 1974	75-5-S-165
Bureau of Nutrition Education and School Food Services	Aug. 13, 1973	Nov. 11, 1974	75-5-S-170
Bureau of Surplus Property	Oct. 30, 1973	Oct. 16, 1974	75-5-S-174
Council on the Arts and Humanities	Jan. 31, 1974	Dec. 9, 1974	75-5-S-161
Division of:			
Administration and Personnel	Aug. 13, 1973	Oct. 29, 1974	75-5-S-162
Curriculum and Instruction	Aug. 13, 1973	Oct. 29, 1974	75-5-S-164

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Education (Continued):			
Immigration and Americanization	Oct. 23, 1973	Oct. 15, 1974	75-5-S-159
Occupational Education	Aug. 13, 1973	Oct. 29, 1974	75-5-S-167
Research and Development	Aug. 13, 1973	Oct. 29, 1974	75-5-S-168
School Facilities and Related Services	Aug. 13, 1973	Oct. 29, 1974	75-5-S-169
Special Education	Aug. 13, 1973	Oct. 29, 1974	75-5-S-172
State and Federal Assistance	Aug. 13, 1973	Oct. 29, 1974	75-5-S-173
Educational Development Commission and State Experimental School	Aug. 13, 1973	Oct. 29, 1974	75-5-S-187
Executive Committee for Educational Television	Jan. 29, 1974	Oct. 21, 1974	75-5-S-166
Higher Education Facilities Commission	Jan. 9, 1974	Jan. 16, 1975	75-5-S-188
School Buildings Assistance Bureau	July 10, 1973	Sept. 6, 1974	75-5-S-171
Division of State Colleges	Feb. 19, 1974	Jan. 6, 1975	75-5-S-175
Massachusetts College of Art	Jan. 1, 1974	Nov. 13, 1974	75-5-S-181
Massachusetts Maritime Academy	May 1, 1974	May 1, 1975	75-3-S-270
State Colleges:			
Boston	Dec. 3, 1973	Sept. 19, 1974	75-5-S-176
Bridgewater	Sept. 19, 1973	Sept. 25, 1974	75-3-S-177
Fitchburg	July 9, 1973	July 8, 1974	75-2-S-178
Framingham	Apr. 1, 1974	May 1, 1975	75-2-S-179
Lowell	Feb. 19, 1974	Apr. 14, 1975	75-4-S-180
North Adams	July 9, 1973	Apr. 7, 1975	75-1-S-183
Salem	Feb. 11, 1974	Apr. 22, 1975	75-4-S-184
Westfield	Nov. 19, 1973	Oct. 1, 1974	75-1-S-185
Worcester	July 9, 1973	July 8, 1974	75-2-S-186
Lowell Technological Institute of Massachusetts	July 16, 1973	Sept. 23, 1974	75-4-S-206
Southeastern Massachusetts University	Nov. 30, 1973	Nov. 29, 1974	75-3-S-210
University of Massachusetts - Amherst	July 1, 1973	June 30, 1974	75-1-S-213
University of Massachusetts - Boston	July 1, 1973	June 30, 1974	75-7-S-214
University of Massachusetts - Medical School	July 1, 1973	June 30, 1974	75-2-S-216
Massachusetts Board of Regional Community Colleges	Feb. 19, 1974	Jan. 13, 1975	75-5-S-189
Berkshire Community College - Pittsfield	July 9, 1973	Mar. 10, 1975	75-1-S-190
Bristol Community College - Fall River	July 5, 1973	July 15, 1974	75-3-S-191
Bunker Hill Community College - Charlestown	Apr. 20, 1973	Nov. 18, 1974	75-4-S-192
Cape Cod Community College - Barnstable	Dec. 4, 1973	Oct. 1, 1974	75-3-S-193
Greenfield Community College	Mar. 19, 1974	Apr. 28, 1975	75-1-S-194
Holyoke Community College	May 13, 1974	Dec. 9, 1974	75-1-S-195
Mass Bay Community College - Watertown	July 9, 1973	July 8, 1974	75-5-S-196
Massasoit Community College - Brockton	July 2, 1973	July 3, 1974	75-3-S-197
Middlesex Community College - Bedford	Dec. 3, 1973	Jan. 27, 1975	75-3-S-199
Mount Wachusett Community College - Gardner	Jan. 28, 1974	Mar. 24, 1975	75-2-S-200
Northern Essex Community College - Haverhill	Aug. 28, 1973	Sept. 30, 1974	75-4-S-201

<u>Department or Institution</u>	<u>Audit Period</u>				<u>Report Number</u>
	<u>From</u>		<u>To</u>		
Department of Education (Continued):					
North Shore Community College - Beverly	July	5, 1973	July	1, 1974	75-4-S-202
Quinsigamond Community College - Worcester	Apr.	1, 1974	Jan.	6, 1975	75-2-S-203
Roxbury Community College	INCEPTION		July	8, 1974	75-5-S-204
Springfield Technical Community College	Apr.	1, 1974	Feb.	18, 1975	75-1-S-205
Department of Labor and Industries:					
Administration	Mar.	8, 1974	Jan.	27, 1975	75-5-S-217
Board of Conciliation and Arbitration	Apr.	10, 1974	Jan.	27, 1975	75-5-S-218
Division of:					
Apprentice Training	Mar.	8, 1974	Jan.	27, 1975	75-5-S-219
Employment Agencies	Mar.	8, 1974	Jan.	27, 1975	75-5-S-220
Employment Security	Nov.	1, 1973	June	2, 1975	75-7-S-221
Industrial Accidents	Apr.	16, 1974	Apr.	23, 1975	75-5-S-222
Industrial Safety	Mar.	21, 1974	Jan.	27, 1975	75-5-S-224
Minimum Wage	Apr.	2, 1974	Jan.	27, 1975	75-5-S-231
Occupational Hygiene	Mar.	8, 1974	Jan.	27, 1975	75-5-S-225
Standards	Jan.	29, 1974	Dec.	2, 1974	75-6-S-226
Statistics	Apr.	5, 1974	Jan.	27, 1975	75-5-S-227
Health, Welfare and Retirement					
Trust Funds Board	Apr.	8, 1974	Mar.	3, 1975	75-5-S-228
Industrial Accident Rehabilitation Board	Apr.	16, 1974	Apr.	14, 1975	75-5-S-229
Labor Relations Commission	Apr.	1, 1974	Feb.	25, 1975	75-5-S-230
Office of Self-Insurance	Apr.	16, 1974	Mar.	31, 1975	75-5-S-223
Department of Mental Health:					
Administration	Apr.	9, 1974	Jan.	6, 1975	75-7-S-236
Administrative Offices:					
Region I - Springfield	Feb.	11, 1974	Jan.	13, 1975	75-1-S-237
Region II - Worcester	Mar.	19, 1974	Dec.	9, 1974	75-2-S-238
Region III - Waltham	Apr.	16, 1974	Feb.	20, 1975	75-5-S-239
Region IV - Wakefield	Feb.	4, 1974	May	9, 1975	75-4-S-240
Region V - Dedham	Apr.	16, 1974	Feb.	10, 1975	75-5-S-241
Region VI - Boston	Mar.	20, 1974	Dec.	20, 1974	75-7-S-242
Region VII - Plymouth	Feb.	8, 1974	Feb.	18, 1975	75-3-S-243
Drug Rehabilitation, Division of	Mar.	29, 1974	Nov.	11, 1974	75-7-S-252
Mental Health Centers:					
Brockton Multi-Service	Jan.	11, 1974	Mar.	24, 1975	75-3-S-853
Cambridge-Somerville - Cambridge	Sept.	19, 1973	Sept.	4, 1974	75-5-S-246
Dr. John C. Corrigan - Fall River	May	2, 1974	May	27, 1975	75-3-S-251
Dr. Solomon Carter Fuller - Boston	Jan.	28, 1974	June	3, 1975	75-5-S-260
Gardner-Athol	May	16, 1973	Jan.	3, 1975	75-2-S-862
Erich Lindemann - Government Center	Mar.	20, 1974	Oct.	31, 1974	75-7-S-253
Massachusetts - Boston	Jan.	15, 1974	Jan.	28, 1975	75-7-S-258
Northampton Center for Children and Families	July	1, 1974	June	23, 1975	75-1-S-868
Dr. Harry C. Solomon - Lowell	May	2, 1974	June	16, 1975	75-4-S-250
Worcester Regional Center at Shrewsbury	INCEPTION		Mar.	11, 1975	75-2-S-863
Mental Health Legal Advisors Committee	Feb.	26, 1974	May	14, 1975	75-7-S-864

Department or InstitutionAudit Period
FromToReport
Number

Rehabilitation Centers:

John T. Berry - North Reading
Rutland HeightsApr. 23, 1974
June 5, 1974June 19, 1975
Feb. 18, 197575-4-S-257
75-7-S-265

State Hospitals:

Boston
Cushing
Danvers
Foxborough
Gardner
Grafton
Medfield
Metropolitan - Waltham
Monson
Northampton
Taunton
Westborough
WorcesterOct. 23, 1973
Nov. 20, 1973
Oct. 17, 1973
Nov. 12, 1973
Sept. 27, 1973
Dec. 3, 1973
Nov. 13, 1973
Jan. 28, 1974
Dec. 13, 1973
Oct. 29, 1973
Sept. 26, 1973
Aug. 28, 1973
Nov. 8, 1973July 31, 1974
Oct. 31, 1974
Oct. 7, 1974
Jan. 20, 1975
Sept. 4, 1974
Dec. 4, 1974
Sept. 19, 1974
Dec. 5, 1974
Oct. 15, 1974
July 8, 1974
Aug. 26, 1974
July 23, 1974
Sept. 17, 197475-5-S-245
75-2-S-248
75-4-S-249
75-3-S-254
75-2-S-255
75-2-S-256
75-2-S-259
75-2-S-261
75-1-S-202
75-1-S-263
75-3-S-266
75-2-S-268
75-2-S-269

State Schools:

Belchertown
Charles V. Hogan Regional Center -
Danvers
Paul A. Dever - Taunton
Walter E. Fernald - Waltham
WrenthamFeb. 11, 1974

Oct. 4, 1973
July 5, 1973
Feb. 5, 1974
Dec. 26, 1973Oct. 29, 1974

Mar. 24, 1975
July 3, 1974
Jan. 27, 1975
Apr. 7, 197575-1-S-244

75-4-S-247
75-3-S-264
75-2-S-267
75-3-S-270

Department of Natural Resources:

Division of:

Conservation Services
Fisheries and Game
Forests and Parks
Law Enforcement
Marine Fisheries
Mineral Resources
Marine Fisheries Advisory Commission
Office of the Commissioner
Public Access BoardSept. 11, 1973
July 2, 1973
Sept. 11, 1973
Sept. 11, 1973
Sept. 11, 1973
Sept. 11, 1973
Sept. 11, 1973
Sept. 11, 1973
Sept. 11, 1973Oct. 1, 1974
July 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 197475-6-S-278
75-6-S-279
75-6-S-280
75-6-S-281
75-6-S-282
75-6-S-284
75-6-S-283
75-6-S-276
75-6-S-288

Water Resources Commission:

Water Pollution Control, Division of
Water Resources, Division ofDec. 26, 1973
Jan. 21, 1974Oct. 23, 1974
Nov. 18, 197475-6-S-285
75-6-S-286

Department of Public Health:

Bureau of:

Administration
Chronic Disease Control
Consumer Products Protection
Environmental Sanitation
Health Services
Hospital Facilities
Tuberculosis and Institutions
Institute of Laboratories
Lakeville HospitalSept. 6, 1973
Sept. 6, 1973
Sept. 6, 1973
Sept. 6, 1973
Sept. 6, 1973
Sept. 6, 1973
Sept. 6, 1973
Sept. 6, 1973
Oct. 23, 1973Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 1, 1974
Oct. 21, 197475-7-S-290
75-7-S-291
75-7-S-292
75-7-S-293
75-7-S-295
75-7-S-296
75-7-S-297
75-7-S-298
75-7-S-299

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Lawrence Experiment Station	Sept. 6, 1973	Oct. 1, 1974	75-7-S-294
Lemuel Shattuck Hospital	Sept. 24, 1973	July 3, 1974	75-5-S-300
Massachusetts Hospital School - Canton	July 5, 1973	July 2, 1974	75-5-S-301
Pondville Hospital	Feb. 14, 1974	Feb. 10, 1975	75-3-S-302
Rutland Heights Hospital	Dec. 19, 1973	Oct. 24, 1974	75-2-S-303
Tewksbury Hospital	Nov. 14, 1973	Jan. 20, 1975	75-4-S-304
Western Massachusetts Hospital - Westfield	Dec. 10, 1973	Aug. 26, 1974	75-1-S-305
Department of Public Safety	July 2, 1973	Sept. 9, 1974	75-5-S-306
Department of Public Utilities			
Administration Section	July 5, 1973	Nov. 18, 1974	75-6-S-307
Commercial Motor Vehicles Division	July 5, 1973	Nov. 18, 1974	75-6-S-308
Gas Fitting Regulations Board	July 18, 1973	July 24, 1974	75-6-S-309
Department of Public Welfare:			
Regional Offices and Service Offices	Oct. 2, 1973	Feb. 3, 1975	75-5-S-310
	Oct. 2, 1973	Feb. 3, 1975	75-5-S-310-A
Department of Public Works:			
Bureau of Solid Waste Disposal	Mar. 6, 1974	Mar. 13, 1974	75-7-S-501
Division of Marine and Recreational Vehicles	Oct. 9, 1973	Sept. 11, 1974	75-7-S-502
Division of Waterways	May 7, 1974	May 15, 1975	75-7-S-503
Government Center Commission	Nov. 15, 1973	Oct. 7, 1974	75-7-S-505
Highways Division	Apr. 1, 1974	Apr. 1, 1975	75-7-S-506
Outdoor Advertising Division	Feb. 14, 1974	Jan. 24, 1975	75-7-S-510
Registry of Motor Vehicles	July 2, 1973	July 1, 1974	75-7-S-511
Department of the State Secretary:			
Administrative Section	July 2, 1973	July 1, 1974	75-6-S-76
Ballot Law Commission	Nov. 1, 1973	Nov. 21, 1974	75-7-S-77
Board of Publication of Massachusetts Reports	Aug. 15, 1973	Aug. 12, 1974	75-6-S-78
Bureau of Corporate Organization and Registration	July 2, 1973	Aug. 7, 1974	75-6-S-79
Commission on Interstate Co-operation	July 30, 1973	Sept. 16, 1974	75-6-S-80
Division of Investigation of Securities	Aug. 3, 1973	Sept. 5, 1974	75-6-S-81
Elections Division	July 24, 1973	July 22, 1974	75-6-S-82
Massachusetts Historical Commission	Aug. 6, 1973	Aug. 7, 1974	75-6-S-83
Office of Campaign and Political Finances	Jan. 1, 1974	May 21, 1975	75-5-S-865
Records Conservation Board	Dec. 20, 1973	Jan. 8, 1975	75-7-S-84
Department of the State Treasurer:			
Board of Commissioners on Firemen's Relief	Mar. 5, 1974	Mar. 4, 1975	75-6-S-85
	Nov. 20, 1973	Sept. 18, 1974	75-6-S-86
Emergency Finance Board	Dec. 31, 1973	Sept. 24, 1974	75-6-S-87
State Board of Retirement	Jan. 1, 1973	Dec. 31, 1973	75-6-S-88
State Lottery Commission	Jan. 1, 1974	Dec. 31, 1974	75-5-S-89
Vietnam Bonus Division	Feb. 19, 1974	Apr. 4, 1975	75-6-S-90
Department of Youth Services:			
Administration	Apr. 19, 1974	Apr. 16, 1975	75-7-S-512

<u>Department or Institution</u>	<u>Audit Period</u>		<u>Report Number</u>		
	<u>From</u>	<u>To</u>			
Department of Youth Services (Continued):					
Detention Center, Worcester County	Mar.	20, 1974	Feb.	25, 1975	75-2-S-515
Detention Centers, Metropolitan Area Boston	Jan.	17, 1974	Dec.	31, 1974	75-2-S-514
Hampden County Detention Center	Mar.	13, 1974	Dec.	23, 1974	75-1-S-513
Industrial School for Boys - Shirley	Feb.	8, 1974	Jan.	22, 1975	75-2-S-516
Judge John J. Connelly Youth Center - Roslindale	Jan.	17, 1974	Feb.	19, 1975	75-2-S-518
Lyman School for Boys - Westborough	Mar.	12, 1974	Feb.	3, 1975	75-2-S-519
Multi-Function Program Center for Girls - Lancaster	Feb.	12, 1974	Dec.	20, 1974	75-2-S-517
Northeast Training and Treatment Center - Topsfield	Mar.	20, 1974	Jan.	27, 1975	75-2-S-520
Residential Treatment Center - Oakdale	Mar.	11, 1974	Jan.	31, 1975	75-2-S-521
Stephen L. French Youth Forestry Camp at Brewster	Mar.	27, 1974	Apr.	4, 1975	75-3-S-522
Judiciary:					
Board of Bar Examiners	Apr.	16, 1974	Mar.	10, 1975	75-7-S-523
Clerk of the Supreme Judicial Court for the Commonwealth	Mar.	8, 1974	Nov.	12, 1974	75-7-S-524
Commissioner of Probation	Feb.	20, 1974	Jan.	7, 1975	75-7-S-525
Judicial Council	Apr.	11, 1974	June	23, 1975	75-7-S-526
Massachusetts Defenders Committee	Apr.	24, 1974	Mar.	18, 1975	75-7-S-527
Reporter of Decisions of the Supreme Judicial Court	Apr.	18, 1974	May	12, 1975	75-7-S-528
Legislature:					
Joint Commission on Federal Base Conversion	May	2, 1973	Aug.	19, 1974	75-6-S-838
Legislative Post Audit and Oversight Bureau	Feb.	11, 1974	May	27, 1975	75-5-S-232
Legislative Research Council and Legislative Research Bureau	Feb.	4, 1974	May	21, 1975	75-5-S-233
Revolutionary War Bicentennial Commission	Jan.	21, 1974	June	3, 1975	75-5-S-234
Sergeant-at-Arms	Feb.	19, 1974	May	12, 1975	75-5-S-235
Metropolitan District Commission:					
Administration Section	Dec.	3, 1973	Dec.	2, 1974	75-7-S-271
Engineering Division	Dec.	3, 1973	Dec.	2, 1974	75-7-S-272
Parks Division	Dec.	3, 1973	Dec.	2, 1974	75-7-S-273
Sewerage Division	Dec.	3, 1973	Dec.	2, 1974	75-7-S-274
Water Division	Dec.	3, 1973	Dec.	2, 1974	75-7-S-275

V. DIVISION OF AUTHORITY AUDITS

The Division of Authority Audits performs audits on all authorities, agencies, and commissions which are established by the General Court but not funded by appropriations from the Commonwealth.

These would include housing authorities, redevelopment authorities and such special authorities as the Massachusetts Bay Transportation Authority, the Massachusetts Port Authority, the Massachusetts Turnpike Authority, etc. These entities audited by the Division of Authority Audits have an aggregate asset value in excess of three billion dollars.

New Audits: During the fiscal year initial audits of the following agencies were completed:

HOUSING AUTHORITIES

Brimfield	Salisbury
Littleton	Topsfield
Norwell	Wenham

REDEVELOPMENT AUTHORITY

Melrose

DEPARTMENT OF MENTAL HEALTH

New Bedford Area Center for Human Services, Inc.

During the fiscal year, 313 Housing, Independent and Redevelopment Authority audits were completed, including the 8 new or special audits.

Authority Audits for 1975 Fiscal Year

<u>Title</u>	<u>From</u>	<u>Audit Period</u>	<u>To</u>	<u>Report Number</u>
Local Housing Authorities:				
Abington	Oct. 1, 1973	July 31, 1974		75-3-A-591
Acushnet	Feb. 28, 1974	Mar. 31, 1975		75-3-A-592
Agawam	Mar. 1, 1974	Dec. 31, 1974		75-1-A-595
Amesbury	Oct. 1, 1973	Aug. 31, 1974		75-4-A-596
Amherst	Sept. 1, 1973	Aug. 31, 1974		75-1-A-597
Andover	Nov. 1, 1973	Aug. 31, 1974		75-4-A-598
Arlington	Nov. 1, 1973	Sept. 30, 1974		75-8-A-599
Ashland	Feb. 1, 1974	Mar. 31, 1975		75-2-A-601
Athol	Apr. 1, 1974	Mar. 31, 1975		75-1-A-602
Attleboro	Sept. 1, 1973	June 30, 1974		75-3-A-603
Auburn	Apr. 1, 1974	Feb. 28, 1975		75-2-A-605
Avon	Feb. 1, 1974	June 30, 1975		75-8-A-600
Barnstable	Oct. 1, 1973	Aug. 31, 1974		75-3-A-606
Barre	Mar. 1, 1974	Apr. 30, 1975		75-2-A-607
Bedford	Apr. 1, 1974	Feb. 28, 1975		75-4-A-608
Belchertown	Dec. 1, 1973	Nov. 30, 1974		75-1-A-609
Bellingham	Jan. 1, 1974	Feb. 28, 1975		75-2-A-610
Belmont	Jan. 1, 1974	June 30, 1974		75-8-A-611
Beverly	July 1, 1973	June 30, 1974		75-4-A-612
Billerica	Apr. 1, 1974	Feb. 28, 1975		75-4-A-614
Blackstone	Jan. 1, 1974	Mar. 31, 1975		75-2-A-615
Boston	Jan. 1, 1974	Mar. 31, 1974		75-8-A-616
Bourne	Apr. 1, 1974	Feb. 28, 1975		75-3-A-618
Braintree	Sept. 1, 1973	Jan. 31, 1975		75-8-A-619
Bridgewater	Mar. 1, 1974	Apr. 30, 1975		75-3-A-620
Brimfield	Aug. 27, 1973	Dec. 31, 1974		75-1-A-858
Brockton	July 1, 1973	June 30, 1974		75-8-A-621
Brookline	Oct. 1, 1973	Sept. 30, 1974		75-8-A-623
Burlington	Apr. 1, 1974	Feb. 28, 1975		75-4-A-625
Cambridge	July 1, 1973	June 30, 1974		75-8-A-626
Canton	Jan. 1, 1974	Dec. 31, 1974		75-8-A-628
Chatham	Sept. 1, 1973	Nov. 30, 1974		75-3-A-629
Chelmsford	Dec. 1, 1973	Oct. 31, 1974		75-4-A-630
Chelsea	July 1, 1973	June 30, 1974		75-8-A-631
Chicopee	Oct. 1, 1973	Sept. 30, 1974		75-1-A-633
Clinton	Aug. 1, 1973	July 31, 1974		75-2-A-635
Cohasset	Oct. 1, 1973	Apr. 30, 1975		75-8-A-636
Concord	Mar. 1, 1974	Feb. 28, 1975		75-4-A-637
Dalton	Apr. 1, 1974	Apr. 30, 1975		75-1-A-638
Danvers	Jan. 1, 1974	Sept. 30, 1974		75-4-A-639
Dartmouth	Apr. 1, 1974	Feb. 28, 1975		75-3-A-640
Dedham	Dec. 1, 1973	Aug. 31, 1974		75-8-A-641
Dennis	Feb. 28, 1974	Dec. 31, 1974		75-3-A-642
Dighton	Feb. 1, 1974	Feb. 28, 1975		75-3-A-643
Duxbury	Mar. 1, 1974	Aug. 31, 1974		75-3-A-644
Easthampton	Jan. 1, 1974	Dec. 31, 1974		75-1-A-646
East Longmeadow	Sept. 1, 1974	Aug. 31, 1974		75-1-A-647

Title	Audit Period		Report Number
	From	To	
Local Housing Authorities (Continued):			
Easton	Dec. 1, 1973	Sept. 30, 1974	75-3-A-648
Essex	Sept. 1, 1973	July 31, 1974	75-4-A-649
Everett	Oct. 1, 1973	May 31, 1974	75-8-A-650
Fairhaven	Apr. 1, 1974	Jan. 31, 1974	75-3-A-651
Fall River	Mar. 1, 1974	Nov. 30, 1974	75-3-A-652
Falmouth	May 1, 1974	Apr. 30, 1975	75-3-A-654
Fitchburg	Sept. 1, 1973	Aug. 31, 1974	75-3-A-655
Foxborough	Sept. 1, 1973	June 30, 1974	75-3-A-657
Framingham	May 1, 1974	May 31, 1975	75-2-A-658
Franklin	Mar. 1, 1974	Feb. 28, 1974	75-2-A-660
Gardner	Oct. 1, 1973	Sept. 30, 1974	75-2-A-662
Georgetown	Nov. 1, 1973	July 31, 1974	75-4-A-664
Grafton	Jan. 1, 1974	Jan. 31, 1975	75-2-A-666
Granby	Dec. 1, 1973	Nov. 30, 1974	75-1-A-667
Great Barrington	May 1, 1974	May 31, 1975	75-1-A-668
Greenfield	Mar. 1, 1974	Feb. 28, 1975	75-1-A-669
Hadley	Sept. 1, 1973	Aug. 31, 1974	75-1-A-670
Hamilton	July 1, 1973	July 31, 1974	75-4-A-671
Hampden	May 1, 1974	May 31, 1975	75-1-A-842
Hingham	Sept. 1, 1973	June 30, 1974	75-3-A-674
Holbrook	Nov. 1, 1973	May 31, 1975	75-8-A-675
Holden	Mar. 1, 1974	Mar. 31, 1975	75-2-A-676
Holliston	Nov. 1, 1973	Oct. 31, 1974	75-2-A-677
Holyoke	Feb. 1, 1974	Jan. 31, 1975	75-1-A-678
Hopedale	Jan. 1, 1974	Nov. 30, 1974	75-2-A-680
Hopkinton	Jan. 1, 1974	May 31, 1975	75-2-A-681
Hudson	Feb. 1, 1974	Dec. 31, 1974	75-2-A-682
Hull	Sept. 1, 1973	Apr. 30, 1975	75-8-A-683
Ipswich	Aug. 1, 1973	June 30, 1974	75-4-A-685
Kingston	Mar. 1, 1974	May 31, 1975	75-3-A-686
Lancaster	July 1, 1973	Aug. 31, 1974	75-2-A-687
Lawrence	Jan. 1, 1974	Oct. 31, 1974	75-4-A-688
Leicester	Feb. 1, 1974	Mar. 31, 1975	75-2-A-691
Lenox	May 1, 1974	May 31, 1975	75-1-A-692
Leominster	Sept. 1, 1973	Aug. 31, 1974	75-2-A-693
Lexington	Mar. 1, 1974	Jan. 31, 1975	75-4-A-694
Littleton	Mar. 12, 1974	Nov. 30, 1974	75-4-A-833
Lowell	Apr. 1, 1974	Mar. 31, 1975	75-4-A-696
Ludlow	Nov. 1, 1973	Aug. 31, 1974	75-1-A-697
Lunenburg	Oct. 1, 1973	Sept. 30, 1974	75-2-A-698
Lynn	Sept. 1, 1973	June 30, 1974	75-4-A-699
Malden	Sept. 1, 1973	June 30, 1974	75-8-A-701
Manchester	Aug. 1, 1973	Aug. 31, 1974	75-4-A-703
Mansfield	Dec. 1, 1973	Oct. 31, 1974	75-3-A-704
Marblehead	Jan. 1, 1974	Sept. 30, 1974	75-4-A-705
Marlborough	Feb. 1, 1974	Dec. 13, 1974	75-2-A-706
Marshfield	Dec. 1, 1973	Nov. 30, 1974	75-3-A-708
Mattapoissett	Jan. 1, 1974	Feb. 28, 1975	75-3-A-709
Maynard	Mar. 1, 1974	Mar. 31, 1975	75-2-A-710
Medfield	Oct. 1, 1974	Nov. 30, 1975	75-2-A-711
Medford	Aug. 1, 1973	Aug. 31, 1974	75-8-A-712
Medway	Jan. 1, 1974	Mar. 31, 1975	75-2-A-714

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Local Housing Authorities (Continued):			
Melrose	Apr. 1, 1974	Jan. 31, 1975	75-8-A-715
Mendon	Feb. 1, 1974	Nov. 30, 1974	75-2-A-716
Merrimac	Nov. 1, 1973	Sept. 30, 1974	75-4-A-717
Methuen	Apr. 1, 1974	Apr. 30, 1975	75-4-A-718
Middleborough	Nov. 1, 1973	Aug. 31, 1974	75-3-A-720
Middleton	Feb. 1, 1974	Nov. 30, 1974	75-4-A-721
Milford	Nov. 1, 1973	Nov. 30, 1974	75-2-A-722
Millbury	Mar. 1, 1974	Feb. 28, 1975	75-2-A-724
Millis	Apr. 1, 1974	Mar. 31, 1975	75-2-A-725
Monson	Dec. 1, 1973	Nov. 30, 1974	75-1-A-726
Montague	Mar. 1, 1974	Feb. 28, 1975	75-1-A-727
Nahant	Apr. 1, 1974	Dec. 31, 1974	75-4-A-728
Natick	July 1, 1973	Oct. 31, 1974	75-2-A-729
Needham	Feb. 1, 1974	June 30, 1974	75-5-A-731
New Bedford	July 1, 1973	June 30, 1974	75-3-A-732
Newburyport	Apr. 1, 1974	Dec. 31, 1974	75-4-A-734
Newton	Jan. 1, 1974	Aug. 31, 1974	75-5-A-736
Norfolk	Apr. 1, 1974	Apr. 30, 1975	75-3-A-841
North Adams	May 1, 1974	May 31, 1975	75-1-A-738
Northampton	Aug. 1, 1973	June 30, 1974	75-1-A-740
North Andover	Jan. 1, 1974	Sept. 30, 1974	75-4-A-742
North Attleborough	Jan. 1, 1974	Aug. 31, 1974	75-3-A-743
Northborough	Apr. 1, 1974	Mar. 30, 1975	75-2-A-744
Northbridge	Nov. 1, 1973	Apr. 30, 1975	75-2-A-745
North Reading	Dec. 1, 1973	Sept. 30, 1974	75-4-A-746
Norton	Jan. 1, 1974	Oct. 31, 1974	75-3-A-747
Norwell	June 28, 1974	May 31, 1975	75-3-A-854
Norwood	Dec. 1, 1974	Nov. 30, 1974	75-8-A-748
Orange	Mar. 1, 1974	May 31, 1975	75-1-A-749
Orleans	Sept. 1, 1973	Aug. 31, 1974	75-3-A-750
Oxford	Dec. 1, 1973	Feb. 28, 1975	75-2-A-751
Palmer	Dec. 1, 1973	Nov. 30, 1974	75-1-A-752
Peabody	Feb. 1, 1974	Dec. 31, 1974	75-4-A-754
Pembroke	Dec. 1, 1973	Sept. 30, 1974	75-3-A-756
Pittsfield	July 1, 1973	June 30, 1974	75-1-A-757
Plainville	Nov. 1, 1973	Feb. 28, 1975	75-2-A-759
Plymouth	Dec. 1, 1973	Nov. 30, 1974	75-3-A-760
Quincy	Oct. 1, 1973	June 30, 1974	75-8-A-762
Randolph	Oct. 1, 1973	Mar. 31, 1975	75-8-A-763
Reading	Jan. 1, 1974	Sept. 30, 1974	75-4-A-764
Revere	Nov. 1, 1973	Oct. 31, 1974	75-8-A-765
Rockland	Jan. 1, 1974	Dec. 31, 1974	75-3-A-766
Rockport	Aug. 1, 1973	July 31, 1974	75-4-A-767
Rowley	Feb. 1, 1974	Oct. 31, 1974	75-4-A-768
Salem	July 1, 1973	June 30, 1974	75-4-A-769
Salisbury	June 17, 1974	Nov. 30, 1974	75-4-A-834
Sandwich	Nov. 1, 1973	Sept. 30, 1974	75-3-A-771
Saugus	Apr. 1, 1974	Dec. 31, 1974	75-4-A-772
Scituate	Jan. 1, 1974	Apr. 30, 1975	75-8-A-773
Seekonk	Feb. 1, 1974	Mar. 31, 1975	75-3-A-774
Sharon	Mar. 1, 1974	May 31, 1975	75-8-A-775
Shrewsbury	Nov. 1, 1973	Jan. 31, 1975	75-2-A-776

<u>Title</u>	<u>Audit Period</u>		<u>To</u>	<u>Report Number</u>
	<u>From</u>			
Local Housing Authorities (Continued):				
Somerset	May 1, 1974	Apr. 30, 1975		75-3-A-777
Somerville	Jan. 1, 1974	Dec. 31, 1974		75-8-A-778
Southbridge	Nov. 1, 1974	Apr. 30, 1975		75-2-A-780
South Hadley	Nov. 1, 1973	Oct. 31, 1974		75-1-A-782
Southwick	Apr. 1, 1974	May 31, 1975		75-1-A-783
Spencer	Mar. 1, 1974	Mar. 31, 1975		75-2-A-784
Springfield	May 1, 1974	Apr. 30, 1975		75-1-A-785
Sterling	Oct. 1, 1973	Nov. 30, 1974		75-2-A-787
Stoneham	Dec. 1, 1973	Aug. 31, 1974		75-4-A-788
Stoughton	Nov. 1, 1973	Feb. 28, 1975		75-8-A-789
Sudbury	May 1, 1974	Apr. 30, 1975		75-2-A-830
Sutton	Apr. 1, 1974	Feb. 28, 1975		75-2-A-791
Swampscott	Aug. 1, 1973	July 31, 1974		75-4-A-792
Swansea	June 1, 1974	Feb. 28, 1975		75-3-A-793
Taunton	Aug. 1, 1973	June 30, 1974		75-3-A-794
Tewksbury	May 1, 1974	Mar. 31, 1975		75-4-A-796
Topsfield	Nov. 20, 1974	Jan. 31, 1975		75-4-A-859
Upton	Dec. 1, 1973	Nov. 30, 1974		75-2-A-797
Uxbridge	Nov. 1, 1973	Nov. 30, 1974		75-2-A-798
Wakefield	Mar. 1, 1974	Nov. 30, 1974		75-4-A-799
Walpole	July 1, 1973	May 31, 1975		75-8-A-800
Waltham	Oct. 1, 1973	July 31, 1974		75-5-A-801
Ware	Feb. 1, 1974	Dec. 31, 1974		75-1-A-802
Wareham	Apr. 1, 1974	Mar. 31, 1975		75-3-A-803
Watertown	Nov. 1, 1973	June 30, 1974		75-8-A-804
Wayland	Apr. 1, 1974	Oct. 31, 1974		75-5-A-806
Webster	Nov. 1, 1973	Apr. 30, 1975		75-2-A-807
Wellesley	Feb. 1, 1974	Sept. 30, 1974		75-5-A-808
Wenham	June 12, 1974	Nov. 30, 1974		75-4-A-832
Westborough	Apr. 1, 1974	Jan. 31, 1975		75-2-A-809
West Bridgewater	Mar. 1, 1974	Mar. 31, 1975		75-3-A-810
Westfield	Feb. 1, 1974	Feb. 28, 1975		75-1-A-811
Westford	Dec. 1, 1973	Oct. 31, 1974		75-4-A-812
Westport	Mar. 1, 1974	May 31, 1975		75-3-A-813
West Springfield	July 1, 1973	June 30, 1974		75-1-A-814
Weymouth	Aug. 1, 1973	June 30, 1974		75-8-A-815
Whitman	Feb. 1, 1974	Feb. 28, 1975		75-3-A-817
Wilbraham	Dec. 1, 1973	Oct. 31, 1974		75-1-A-818
Wilmington	Mar. 1, 1974	Nov. 30, 1974		75-4-A-819
Winchendon	June 1, 1974	May 31, 1975		75-2-A-855
Winchester	Dec. 1, 1973	Nov. 30, 1974		75-8-A-821
Winthrop	Apr. 1, 1974	Mar. 31, 1975		75-8-A-822
Woburn	Nov. 1, 1973	Nov. 30, 1974		75-8-A-823
Worcester	July 1, 1973	June 30, 1974		75-2-A-825
Wrentham	Nov. 1, 1973	Oct. 31, 1974		75-3-A-827
Yarmouth	Aug. 1, 1973	Sept. 30, 1974		75-3-A-828
Redevelopment Authorities:				
Adams	Apr. 1, 1974	May 31, 1975		75-1-A-594
Amherst	Apr. 1, 1974	Mar. 31, 1975		75-1-A-829
Attleboro	Oct. 1, 1973	Oct. 31, 1974		75-3-A-604

<u>Title</u>	<u>From</u>	<u>Audit Period</u>	<u>To</u>	<u>Report Number</u>
Redevelopment Authorities (Continued):				
Boston	Jan. 1, 1974	Dec. 31, 1974		75-8-A-617
Brockton	July 1, 1973	June 30, 1974		75-8-A-622
Brookline	Sept. 1, 1973	July 31, 1974		75-8-A-624
Beverly	Apr. 1, 1974	Apr. 30, 1975		75-4-A-613
Cambridge	Mar. 1, 1974	Mar. 31, 1975		75-8-A-627
Chelsea	Oct. 1, 1973	June 30, 1974		75-8-A-632
Chicopee	June 1, 1974	Dec. 31, 1974		75-1-A-634
Fall River	Sept. 1, 1973	Sept. 30, 1974		75-3-A-653
Fitchburg	Oct. 1, 1973	Apr. 30, 1974		75-2-A-656
Framingham	June 1, 1974	May 31, 1975		75-2-A-659
Franklin	Mar. 1, 1974	Apr. 30, 1975		75-2-A-661
Gardner	Nov. 1, 1973	Oct. 31, 1974		75-2-A-663
Holyoke	May 1, 1974	Dec. 31, 1974		75-1-A-679
Hull	June 1, 1974	Sept. 30, 1974		75-8-A-684
Malden	Jan. 1, 1974	June 30, 1974		75-8-A-702
Marlborough	Feb. 1, 1974	Aug. 31, 1974		75-2-A-707
Medford	Sept. 1, 1973	Sept. 24, 1974		75-8-A-713
Melrose	Sept. 26, 1973	May 31, 1975		75-8-A-866
Methuen	June 1, 1974	Apr. 30, 1975		75-4-A-719
Milford	Apr. 1, 1974	Apr. 30, 1975		75-2-A-723
Natick	June 1, 1974	Mar. 31, 1975		75-2-A-730
New Bedford	Oct. 1, 1973	Sept. 30, 1974		75-3-A-733
Newton	Mar. 1, 1974	Oct. 31, 1974		75-5-A-737
North Adams	May 1, 1974	Mar. 31, 1975		75-1-A-739
Northampton	Aug. 1, 1973	July 31, 1974		75-1-A-741
Plamer	Apr. 1, 1974	Nov. 30, 1974		75-1-A-753
Pittsfield	Apr. 1, 1974	Mar. 31, 1975		75-1-A-758
Plymouth	Mar. 1, 1974	Dec. 31, 1974		75-3-A-761
Salem	Aug. 1, 1973	Aug. 31, 1974		75-4-A-770
Southbridge	May 1, 1974	Apr. 30, 1975		75-2-A-781
Springfield	Feb. 1, 1974	Oct. 31, 1974		75-1-A-786
Taunton	Apr. 1, 1974	Feb. 28, 1975		75-3-A-795
Watertown	Feb. 1, 1974	Apr. 30, 1975		75-8-A-805
Weymouth	Aug. 1, 1973	July 31, 1974		75-8-A-816
Wilmington	June 1, 1974	Apr. 30, 1975		75-4-A-820
Woburn	Mar. 1, 1974	Apr. 30, 1975		75-8-A-824
Worcester	July 1, 1973	June 30, 1974		75-2-A-826
Development Financing Authorities:				
Hudson Industrial	May 1, 1974	Apr. 30, 1975		75-2-A-588
Marlborough Industrial	Jan. 1, 1973	Dec. 31, 1973		75-2-A-589
Westfield Industrial	June 1, 1974	May 31, 1975		75-1-A-590
Independent Audits:				
Boston Arena Authority	July 1, 1973	June 30, 1974		75-8-A-580
Boston Metropolitan District	Jan. 1, 1974	Dec. 31, 1974		75-8-A-581
Bourne Recreational Authority	June 1, 1974	Mar. 31, 1975		75-3-A-844
Fall River Line Pier, Inc.	Jan. 1, 1974	Dec. 31, 1974		75-3-A-504
Lowell Technological Institute Building Authority	July 1, 1973	June 30, 1974		75-4-A-207
Lowell Technological Institute of Massachusetts Research Foundation	Oct. 31, 1973	July 31, 1974		75-4-A-208

<u>Title</u>	<u>Audit Period</u>				<u>Report Number</u>
	<u>From</u>		<u>To</u>		
Independent Audits (Continued):					
Massachusetts Bay Transportation Authority	Jan.	1, 1974	Dec.	31, 1974	75-8-A-583
Massachusetts Health and Educational Facilities Authority	July	1, 1973	June	30, 1974	75-8-A-41
Massachusetts Health Research Institute, Inc.	Sept.	1, 1973	Mar.	31, 1974	75-8-A-529
Massachusetts Housing Finance Agency	July	1, 1973	June	30, 1974	75-8-A-141
Massachusetts Mental Health Center Research Corporation	Jan.	1, 1973	Dec.	31, 1974	75-5-A-530
Massachusetts Parking Authority	Jan.	1, 1974	Dec.	31, 1974	75-8-A-507
Massachusetts Port Authority	July	1, 1973	June	30, 1974	75-8-A-508
Massachusetts State College Building Authority	July	1, 1973	June	30, 1974	75-8-A-209
Massachusetts Turnpike Authority	Jan.	1, 1974	Dec.	31, 1974	75-8-A-509
Massasoit Community College Foundation, Inc.	Oct.	4, 1973	Aug.	31, 1974	75-3-A-198
Medfield Foundation, Inc.	Jan.	7, 1974	Oct.	22, 1974	75-2-A-531
New England Interstate Water Pollution Control Commission	July	1, 1973	June	30, 1974	75-8-A-584
Southeastern Massachusetts University Building Authority	Feb.	13, 1974	Apr.	8, 1974	75-3-A-211
Teachers' Retirement Board	Jan.	1, 1973	Dec.	31, 1973	75-5-A-163
University of Massachusetts Building Authority	July	1, 1973	June	30, 1974	75-8-A-215
Walter E. Fernald State School Corp.	May	6, 1974	Apr.	15, 1975	75-5-A-533
Woods Hole, Martha's Vineyard and Nantucket Steamship Authority	Jan.	1, 1974	Dec.	31, 1974	75-3-A-587
Wrentham Research Foundation, Inc.	Jan.	31, 1974	May	27, 1975	75-3-A-532
Woburn Golf and Ski Authority	Dec.	1, 1973	Mar.	31, 1975	75-8-A-586
Mental Health Centers:					
Attleboro Mental Health, Inc.	Apr.	5, 1974	Apr.	30, 1975	75-3-A-534
Belmont-Waltham-Watertown Mental Health Association	Jan.	1, 1974	Dec.	31, 1974	75-8-A-535
Berkshire Mental Health Association, Inc.	Mar.	1, 1974	Apr.	30, 1975	75-1-A-536
Boston Evening Clinic Mental Health Center	Oct.	1, 1973	Dec.	31, 1974	75-8-A-537
Boston University Guidance Clinic	Jan.	1, 1974	Dec.	31, 1974	75-8-A-538
Brighton-Allston Mental Health Assoc.	Jan.	1, 1974	Dec.	31, 1974	75-8-A-540
Brookline Mental Health Assoc., Inc.	Jan.	1, 1974	Dec.	31, 1974	75-8-A-539
Cambridge Mental Health Assoc.	Jan.	1, 1974	Dec.	31, 1974	75-8-A-541
Cape Cod Mental Health Assoc., Inc.	Mar.	29, 1974	May	19, 1975	75-3-A-542
Child Guidance Clinic of Springfield	Feb.	1, 1974	Apr.	30, 1975	75-1-A-543
Eastern Middlesex Mental Health Association, Inc.	June	1, 1974	May	31, 1975	75-4-A-544
Franklin County Mental Health Association, Inc.	Mar.	1, 1974	Dec.	31, 1974	75-1-A-545
Greater Cape Ann Human Services, Inc. Gloucester	June	1, 1974	May	31, 1975	75-4-A-546
Greater Framingham Mental Health Assoc., Inc.	Apr.	21, 1974	Dec.	30, 1974	75-2-A-547

Title	Audit Period				Report Number
	From		To		
Mental Health Centers (Continued):					
Greater Lawrence Mental Health Assoc.	June 1, 1974	May 31, 1975			75-4-A-548
Health Education Services, Inc., Salem	June 1, 1974	May 31, 1975			75-4-A-550
Marlborough, Westborough Community Mental Health Center	Apr. 25, 1974	Dec. 27, 1974			75-2-A-551
Martha's Vineyard Mental Health Center	Apr. 3, 1974	June 5, 1975			75-3-A-552
Mayflower Mental Health Assoc., Inc.	Mar. 26, 1974	June 6, 1975			75-3-A-563
Mental Health Association of North Central Massachusetts, Inc., Fitchburg	Apr. 26, 1974	Dec. 30, 1974			75-2-A-554
Mental Health Association of Holyoke, Chicopee and Northampton Area, Inc.	Feb. 1, 1974	Dec. 31, 1974			75-1-A-555
Middleborough-Lakeville Mental Health Center, Inc.	Apr. 3, 1974	May 8, 1975			75-3-A-556
Milford Area Mental Health Assoc., Inc.	Apr. 24, 1974	Jan. 2, 1975			75-2-A-557
Mystic Valley Mental Health Association	June 1, 1974	May 31, 1974			75-4-A-558
New Bedford Area Center for Human Services, Inc.	INCEPTION		June 2, 1974		75-3-A-845
Newton Mental Health Assoc., Inc.	May 9, 1974	June 2, 1975			75-5-A-559
Norfolk Mental Health Assoc., Inc.	May 6, 1974	May 18, 1975			75-5-A-560
Northeastern Essex Mental Health and Child Guidance Assoc.	June 1, 1974	May 31, 1975			75-4-A-561
Northern Berkshire Mental Health Assoc., Inc.	Mar. 1, 1974	Apr. 30, 1975			75-1-A-562
North Suffolk Mental Health Assoc., East Boston	Jan. 1, 1974	Dec. 31, 1974			75-8-A-563
Somerville Mental Health Assoc., Inc.	Jan. 1, 1974	Dec. 31, 1974			75-8-A-565
South Shore Mental Health Assoc., Inc.	Jan. 1, 1974	Dec. 31, 1974			75-8-A-566
Tri-City Mental Health and Retardation Assoc., Inc. (Malden)	June 1, 1974	May 31, 1975			75-4-A-567
Trinity Mental Health Assoc.	Apr. 29, 1974	Dec. 27, 1974			75-2-A-568
Tufts Mental Health Center	Jan. 1, 1974	Dec. 31, 1974			75-8-A-569
Walden Guidance Assoc., Inc., Concord	June 1, 1974	May 31, 1975			75-4-A-570
Westfield Area Mental Health Clinic, Inc.	Feb. 1, 1974	Apr. 30, 1975			75-1-A-571
Worcester Youth Guidance Center	Apr. 30, 1974	Jan. 6, 1975			75-2-A-572
Department of Public Welfare:					
Food Stamp Program	Jan. 31, 1975	Apr. 2, 1975			75-8-A-861
Flood Control Commissions:					
Connecticut River Valley	July 1, 1973	June 30, 1974			75-4-A-277
Merrimack River Valley	July 1, 1973	June 30, 1974			75-4-A-287
Thames River Valley	July 1, 1973	June 30, 1974			75-8-A-289
Regional Planning Commissions:					
Berkshire County	May 1, 1974	Apr. 30, 1975			75-1-A-573
Central Massachusetts	Apr. 1, 1974	Mar. 31, 1975			75-2-A-574
Lower Pioneer Valley	Mar. 1, 1974	Oct. 31, 1975			75-2-A-575
Merrimack Valley	Feb. 1, 1974	Jan. 31, 1975			75-4-A-576
Metropolitan Area Planning Council	Oct. 1, 1973	Feb. 28, 1975			75-8-A-56

VI. DIVISION OF FEDERAL AUDITS

Recent years have witnessed billions of Federal dollars flowing into the several departments, agencies and activities of the Commonwealth. In the fiscal year ended June 30, 1974, over \$891 million was received by the Commonwealth alone, exclusive of the hundreds of millions of Federal dollars received by the various districts and authorities created by the General Court, and over one billion dollars was received in the fiscal year ended June 30, 1975 by the Commonwealth.

Both State and Federal statutes require an audit of the various Federal programs, contracts or grants received.

Federal policy, as promulgated by "Federal Management Circular 73-2", requires reliance on non-Federal audits. The primary objectives of this circular are to promote cooperation and coordination in the audit effort and to achieve more efficient use of time and manpower by avoiding duplication. In addition, the audit of these Federal programs, contracts or grants, by the State Auditor would result in a great cost saving, thus allowing a greater balance of funds to be available to achieve the purposes of the program.

However, the great amounts and variety of Federal funds and programs represent additional audits to this Department, requiring the use of manpower far beyond our present level of staffing and budget.

Our current level of auditing Federal funds, represents our limit under the circumstances and is a strain on the staffing of our other required State and Authority audits.

This situation has resulted in our not being able to conduct many audits of Federal grants and programs that have been requested of us and the end result may well be that they will never be audited.

DIVISION OF FEDERAL AUDITS (CONTINUED)

To further frustrate the problem, the various Federal contracts and grants include funding to pay for audits. However, the audit fees earned to date are reimbursements for services which must, by law, be turned over to the Commonwealth as general revenue.

Accordingly, the Department of the State Auditor will sponsor legislation in the up-coming session to provide for the transfer to the budget of the Auditor that portion of the Federal grant funds earmarked for audit costs. This would allow the Department to augment its audit staff to the extent necessary to perform these additional and broader-scoped audits.

The following separate Federal audits were conducted during the fiscal year ended June 30, 1975, in addition to audits of the various Federal funds administered by the departments, agencies and creatures of the General Court.

<u>Title</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Accounting System Survey of the Massachusetts Executive Office of Environmental Affairs (RE Office of Coastal Zone Management Grant No. 04-4-158-50012)		May 30, 1975	75-6-F-2
Consumer Protection Division in the Department of the Attorney General	Apr. 1, 1974	Feb. 28, 1975	75-7-F-74
Major Disaster Claim Submitted by the Metropolitan District Commission under Presidentially Declared Disaster as of February 19-21, 1972 Project Application No. OEP-325-DR-22	Aug. 28, 1974	Sept. 6, 1974	75-7-271F
Metropolitan District Commission Dorchester Tunnel Water Facility No. WS-1-22-0210	Dec. 9, 1968	June 13, 1975	75-8-F-1

<u>Title</u>	<u>Audit Period</u>		<u>Report</u>
	<u>From</u>	<u>To</u>	<u>Number</u>
Minority Business Enterprise Technical Assistance Program Grant No. 01-30-08850-00 in the State Office of Minority Business Assistance within the Executive Office of Community Development (Grantee) Commonwealth of Massachusetts	May 1, 1973	Nov. 30, 1974	75-6-F-1
The Commonwealth of Massachusetts Auditor's Reports, Financial Statements and Supplementary Data, Revenue Sharing Funds, Accounts No. 22	For the Year Ended	June 30, 1974	75-6-F-3
Urban Renewal Program:			
Brockton Redevelopment	Aug. 1, 1970	June 30, 1974	75-8-F-622
Brookline Redevelopment	Apr. 1, 1971	Mar. 31, 1974	75-8-F-624
Chelsea Redevelopment	July 1, 1970	June 30, 1974	75-8-F-632
Hull Redevelopment	Mar. 1, 1972	Mar. 31, 1974	75-8-F-684
Holyoke Redevelopment	Dec. 1, 1970	Dec. 31, 1974	75-1-F-679
Malden Redevelopment	May 1, 1972	Apr. 30, 1974	75-8-F-702
Marlborough Redevelopment	May 1, 1970	Aug. 31, 1974	75-2-F-707
Salem Redevelopment	Mar. 1, 1972	Aug. 31, 1974	75-4-F-770

During the fiscal year, 14 Federal audits were completed.

VII. DIVISION OF CONTRACT AUDITS

The Contract Section conducts audits in both the State agencies and authorities, on approximately 700 million dollars of construction, engineering and architectural contracts annually. Currently, the three main areas of these activities are Massachusetts Bay Transportation Authority (\$180 million), Department of Public Works (\$200 million) and the Bureau of Building Construction (\$170 million); however, personnel from the Section are available to any State or authority audit to advise on related engineering or technical matters.

The audit responsibility consists of investigation and analysis of all construction, engineering and consultant contracts awarded by various State agencies and authorities. This procedure covers the legal requirements imposed by the contract and their mutual fulfillment by the parties involved. The engineering practices covered by the contracts are also subject to review and evaluation as to efficient and functional future use of the facility.

The actual administration of the contract during its tenure is studied and recommendations are made with respect to efficient and economical fulfillment of the terms of the agreement. In the construction contracts, change orders, extra work orders and overruns are analyzed and their propriety established. The "daily" administration of various departments are reviewed, compared and recommendations, in needed areas of improvement, are made to the appropriate department head.

Finally, in most cases, a personal visit is made to many of the larger completed facilities by a representative of the Contract Section. This visit is made to determine that the public funds were properly and economically expended.

The following list of audits was completed by the Contract Section during the last ten months:

<u>Department</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Department of Public Works:			
Bureau of Solid Waste Disposal	Mar. 6, 1974	Mar. 13, 1975	75-7-S-501
Division of Marine and Recreational Vehicles	Oct. 9, 1973	Sept. 11, 1974	75-7-S-502
Division of Waterways	May 7, 1974	May 15, 1975	75-7-S-503
Government Center Commission	Nov. 15, 1973	Oct. 7, 1974	75-7-S-505
Highways Division	Apr. 1, 1974	Apr. 1, 1975	75-7-S-506
Outdoor Advertising Division	Feb. 14, 1974	Jan. 24, 1975	75-7-S-510
Registry of Motor Vehicles	July 2, 1973	July 1, 1974	75-7-S-511
Metropolitan District Commission:			
Administration Section	Dec. 3, 1973	Dec. 2, 1974	75-7-S-271
Engineering Division	Dec. 3, 1973	Dec. 2, 1974	75-7-S-272
Parks Division	Dec. 3, 1973	Dec. 2, 1974	75-7-S-273
Sewerage Division	Dec. 3, 1973	Dec. 2, 1974	75-7-S-274
Water Division	Dec. 3, 1973	Dec. 2, 1974	75-7-S-275

<u>Department</u>		<u>From</u>	<u>Audit Period</u>	<u>To</u>	<u>Report Number</u>
Bureau of Building Construction	Nov.	6, 1973	Aug.	26, 1974	75-6-S-25
Massachusetts Port Authority	July	1, 1973	June	30, 1974	75-8-A-508
Massachusetts Bay Transportation Authority	Jan.	1, 1974	Dec.	31, 1974	75-8-A-583
Massachusetts Turnpike Authority	Jan.	1, 1974	Dec.	31, 1974	75-8-A-509
Bureau of State Buildings	Mar.	4, 1974	Dec.	2, 1974	75-6-S-26

In addition to the above, auditors of the Contract Division have supplied assistance on specific contracts during the audit of the following agencies:

<u>Department</u>		<u>From</u>	<u>Audit Period</u>	<u>To</u>	<u>Report Number</u>
Newton Housing Authority	Jan.	1, 1974	Aug.	31, 1974	75-5-A-736
Bedford Housing Authority	Apr.	1, 1974	Feb.	28, 1975	75-4-A-608
Somerset Housing Authority	May	1, 1974	Apr.	30, 1975	75-3-A-777
Worcester Regional Center		INCEPTION	Mar.	11, 1975	75-2-S-863
Lowell Technological Institute	July	16, 1973	Sept.	23, 1974	75-4-S-206
Salem State College (Dates not available at this time)					75-4-S-184

LICENSING OF PRIVATE BUSINESS SCHOOLS
WITHIN THE COMMONWEALTH OF MASSACHUSETTS

Section 3 of Chapter 75D of the General Laws states, in part, that:

"Any person desiring to operate a private business school within the Commonwealth shall submit to the State Auditor, on a form supplied by him, such financial information as he may require, including, but not limited to:

- a) ownership and organization of the school;*
- b) the financial condition of the school; and*
- c) the form and content of the student enrollment agreement to be used by the school."*

During the fiscal year 1975, Section I of Chapter 75D of the General Laws was amended to include medical, dental or nursing assistance schools and tractor-trailer operating skills.

House Bill 5972 proposes to add all trade schools under this law. If passed, it would add 39 additional schools that would come under this statute. The financial evaluation of trade schools is presently the responsibility of the Department of Education.

At the close of fiscal 1975, there were 58 private business schools licensed to operate. Twelve of these were new schools recommended for initial licensing. The balance required financial auditing before renewal of their licenses. There were also 42 new schools at the close of fiscal 1975 who had requested financial forms who had not yet furnished complete information required by the Auditor for financial evaluation. During fiscal 1975, 33 schools were either closed or decisions not to open for various reasons. This included 11 schools previously licensed who discontinued operation and one school who was awarded "degree grant" status and, therefore, no longer comes under the mandate of this legislation. This raises the total number of schools on the inactive list to 143 at the close of fiscal 1975.

During fiscal 1975, the Service Officer recommended that legislation be added to Chapter 75D of the General Laws which would further protect student tuitions. This legislation would require that the bond amount be equal to the maximum expected unearned tuition during the licensing period. At present, the maximum required bond is \$25,000.00, which is inadequate for larger schools. House Bill H 5972 includes this provision.

A listing of licensed schools follows:

VIII. LICENSING OF PRIVATE BUSINESS SCHOOLS WITHIN THE COMMONWEALTH OF MASSACHUSETTS

SCHOOL NAME

Academie Moderne, Inc.
35 Commonwealth Avenue
Boston 02116

Allied Tractor-Trailer Training,
Inc., School of Transportation
26 Everett Street
Westwood 02090

American Real Estate Academy
771 Main Street
Waltham 02154

Andover School of Business, Inc.
90 Main Street
Andover 01810

Andover Transportation Center, Inc.
Dundee Park
Andover 01810

Aviation Careers Institute
100 Access Road
Norwood Municipal Airport
Norwood 02062

Barbizon School of Modeling of
Boston
739 Boylston Street
Boston 02116

The Becker CPA Review Course, Inc.
419 Boylston Street
Boston 02115

Boston Educational Media, Inc.,
d/b/a Leland Powers School
10 Charlesgate East
Boston 02115

Bradford School Corporation,
d/b/a Burdett School
200 Prudential Center
Boston, 02199

SCHOOL NAME

The Bryman Schools, Inc.
323 Boylston Street
Brookline 02146

Business Education Institute, Inc.
1643 Riverdale Street
Springfield 01089

Paul Casassa Real Estate School
491 Granby Road
South Hadley 01075

Central Travel School
220 Worthington Street
Springfield 01103

Chamberlain School, Inc.
90 Marlborough Street
Boston 02116

Classic Model Studio
118 East Street
Ludlow 01056

Control Data Institute
20 North Avenue
Burlington 01803

Copley Secretarial Institute
739 Boylston Street
Boston 02116

Dalton and Breck, Inc.
103 Van Deene Avenue
West Springfield 01089

The Emery School
376 Boylston Street
Boston 02116

Fashion Signatures, Inc.
233 Harvard Street
Brookline 02146

SCHOOL NAME

The Foxy Lady
544 Main Street, Suite 500
Worcester 01608

Katherine Gibbs School
21 Marlborough Street
Boston 02116

John M. Grogan Real Estate
525 Belmont Street
Springfield 01108

Dudley Hall Career Institute
258-260 West Main Street
Dudley 01570

Hall Institute of Real Estate, Inc.
1399 Washington Street
Hanover 02339

Hickox Secretarial School
200 Tremont Street
Boston 02116

Horizon Realty Corp.
196 East Main Street
Avon 02322

House of Realty License Preparation
Program
Route 53 and Broadway
Hanover 02339

Marshall Jenkins School of Secretaries
35 Commonwealth Avenue
Boston 02116

Clair Johnson Modeling School and
Agency
200 Green Street
Abington 02351

Kinyon and Campbell Business School
22 Union Street
New Bedford 02740

Lee Institute, Inc.
310 Harvard Street
Brookline 02146

SCHOOL NAME

Marion Court Secretarial School
35 Little's Point Road
Swampscott 01907

Mass. Assoc. of Real Estate Bds.
License Exam School
4863 Prudential Tower
Boston 02199

Carol McCole
372 Union Street
South Weymouth 02190

Carol Nashe, Inc.
480 Commonwealth Avenue
Boston 02215

New England Educational Center
100 Summer Street
Holliston 01746

N.E. Institute of Real Estate
845 Washington Street
Stoughton 02072

N.E. School of Accounting, Inc.
45 Cedar Street
Worcester 01607

N.E. School of Real Estate
50 Elliott Street
Beverly 01915

N.E. Tractor-Trailer Training, Inc.
542 East Squantum Street
Quincy 02169

Northeast Broadcasting School
282 Marlborough Street
Boston 02116

John Robert Powers School
304 Boylston Street
Boston 02116

John Robert Powers School
370 Main Street
Worcester 01608

SCHOOL NAME

Practicing Real Estate Institute
9 State Street
Windsor, VT 05087

Carol Russell School of Charm and
Modleing
122 Chestnut Street
Springfield 01103

Salter Secretarial, Inc.
45 Cedar Street
Worcester 01069

Smith and Wesson Academy
299 Page Boulevard
Springfield 01104

State Realty Institute
390 Main Street, Suite 326
Worcester 01608

Sullivan Real Estate Institute
Route 132
Hyannis 02601

Malden Business School, d/b/a
Tech Age Business School
6 Pleasant Street
Malden - 02148

SCHOOL NAME

Richard S. Thomas Real Estate School
460 Liberty Street
Springfield 01104

Time Realty Corp.
1200 Main Street
Springfield 01103

Touch Shorthand Academy
333 Washington Street
Boston 02108

Travel School of America
1406 Beacon Street
Brookline 02146

Woburn Business School
323 Main Street
Woburn 01801

Edmond G. Woods Co. Real Estate
Salesman School
580 Appleton Street
Holyoke 01040

APPENDIX

ORGANIZATION AND STAFFING CHANGES DURING FISCAL YEAR 1975

The Department of the State Auditor of the Commonwealth of Massachusetts has an authorized staff as follows: State Auditor, 4 Deputy Auditors, 4 Directors and 2 Assistant Directors, 8 District Chiefs of Audits, a field staff of 165 auditors, and 47 administrative and clerical employees.

Personnel Changes: During the fiscal year ending June 30, 1975, the following staff appointments, promotions, and retirement occurred:

Appointments:

Robert J. Ciolek of Boston - Third Deputy Auditor
Barry P. Eveleth of Peabody - Director of Contract Audits
Robert A. Powilatis of Holbrook - Director of Federal Audits
Audrey Kauppinen of Peabody - Statistical Typist

Semi-Senior Field Auditors:

Michael Armstrong of Woburn
Edward J. Barnicle of East Bridgewater
Paul J. Bianchi, Sr. of Lynnfield
Francis J. Cordima of Medford
Frank V. DiTerlizzi of Shrewsbury
Richard B. Egan of Arlington
Wallace A. Franklin of Clinton
Dorothy A. Gallant of Burlington
Issac H. Hagopian of Waltham
Owen M. Hartnett of Fall River
William Lichman of Chelsea
Gregory Manfra of West Roxbury
Garth McPeak of Boston
Robert P. Santry of Revere
John J. Shaughnessy, Jr. of Waltham
Richard G. Turner, Jr. of Beverly
James T. Waldman of Brighton

Junior Field Auditors:

Neil E. Brennan of Salem
Mark A. Casey of Beverly
James W. Coleman of Lawrence
Elaine M. Demeo of Quincy
Thomas B. Finn, Jr. of Brookline
Russell P. Healy of Worcester

Junior Field Auditors Continued:

Jan F. Jefgood of Danvers
Paul E. Joy of Medford
Kenneth A. Marchurs of Brighton
Howard N. Olsher of Revere
James P. Sheehan, Jr. of Bridgewater
Richard E. Valeri of Lynn

Promotions:

Kathryn H. Sullivan of Chelsea - Head Administrative Assistant

Chief Accountants:

Margaret M. Connor of Dorchester
Brendan T. Flynn of Arlington
Max Fogel of Everett
John J. Kelleher of West Springfield
Bernard G. Murphy of Winthrop
Albert E. Neale of Jamaica Plain
Helen R. Queenan of West Roxbury
Joseph Tavares of Tewksbury
William D. Tobin of Newburyport

Supervising Field Auditors:

Francis L. Dias of Dedham
Anthony R. Rulli of Burlington
Vincenzo Virzi of Shrewsbury

Semi-Senior Field Auditors:

Paul J. Piantedosi of Watertown
Vincent Pretola of Beverly
James P. Reardon of North Quincy

Retirement:

James P. Boyle of Peabody - Junior Field Accountant

